



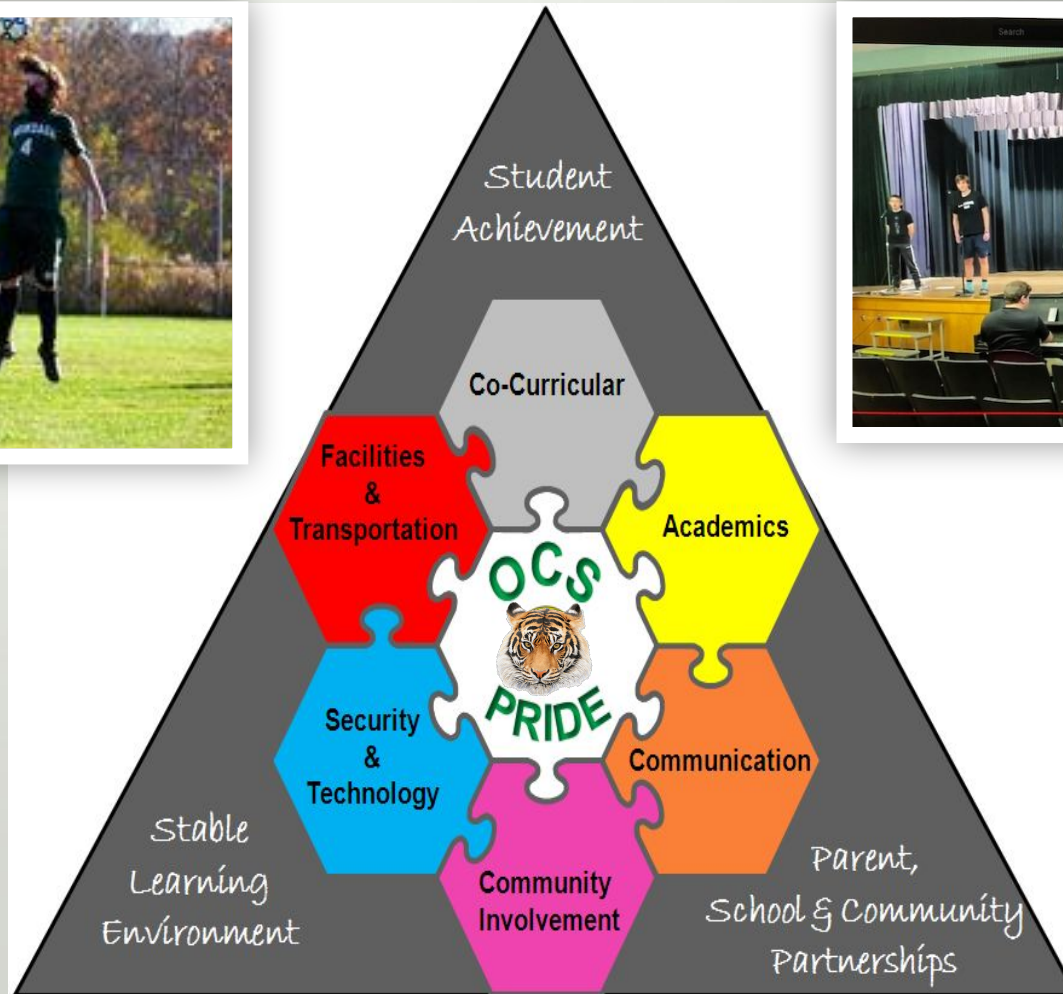
Onondaga

Central Schools

2021-2022 Budget Development & Process Update

April 19, 2021

Strategic Goals



Strategic Goals



Student Achievement:

Onondaga Central School PK-12 students will be proficient in all curricular areas, as measured by state, local, formative, and summative assessments, by having the necessary resources in place, and service learning will be implemented for all students.

Parent, School and Community Partnerships:

Recognizing the connection between student achievement and school success when students feel a sense of belonging, OCS will communicate opportunities for families and students to participate in goal oriented activities at all grade levels.

Engaging Learning Environment:

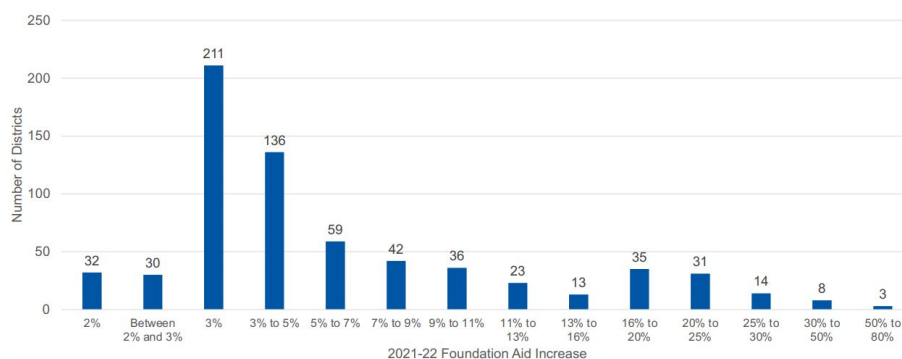
Our students will learn in traditional and innovative environments that are safe, respectful, and encourage individual strengths. We will continue to utilize technology to keep student learning relevant in an effort to enhance the future success of students.

Governor's Budget Highlights:

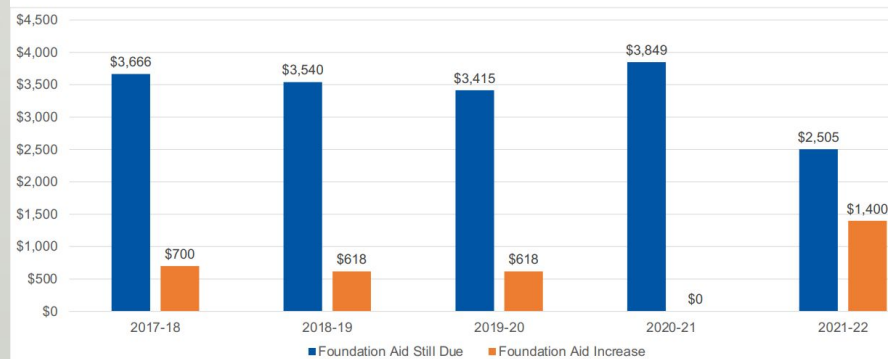
Foundation Aid

- The budget will increase Foundation Aid by \$1.4 billion for 2021-22. Districts will receive their 2020-21 Foundation Aid plus the greatest of four options:
 - (1) a 2% increase over their 2020-21 Foundation Aid or a 3% increase for districts with a sparsity factor greater than zero (i.e., enrollment of less than 25 students per square mile);
 - (2) a “catch-up increase” to get to 60% of the district's fully funded Foundation Aid amount;
 - (3) a phase-in increase which varies based on district characteristics; or
 - (4) or a per pupil calculation which also varies based on district characteristics.
- The budget also provides for a three-year phase-in of full funding. In 2022-23, districts would receive 50% of any remaining positive difference between their current Foundation Aid and their full funding level. In 2023-24, districts would receive their full phase-in amount. Presumably, the legislature would act in those two years to also provide some additional aid to districts already at full funding.

Distribution of Foundation Aid Increase



Foundation Aid – Historical Trends



Governor's Budget Highlights:

STAR/Local District Funding Adjustment

- The budget rejects the Executive proposal to impose a “Local District Funding Adjustment” reducing STAR property tax relief reimbursements to school districts by \$1.35 billion. This cut was to be offset by federal aid.

Special Transportation Expenses

- The state will provide Transportation Aid for the delivery for supplies, meals, instructional materials, and internet access that were provided to students via school transportation during the 2019-20 school year.
- The state will also provide aid for so called “standby” costs, but only those incurred between March 16, 2020 until the Executive Order on May 7, 2020 that closed schools to in-person learning for the remainder of the school year.

Services Aid

- The budget rejects the Executive proposal to consolidate 11 aid categories into “Services Aid” and reduce total funding by 17.2% from what districts would receive under current law. This cut was to be offset by federal aid.

State Aid Breakdown

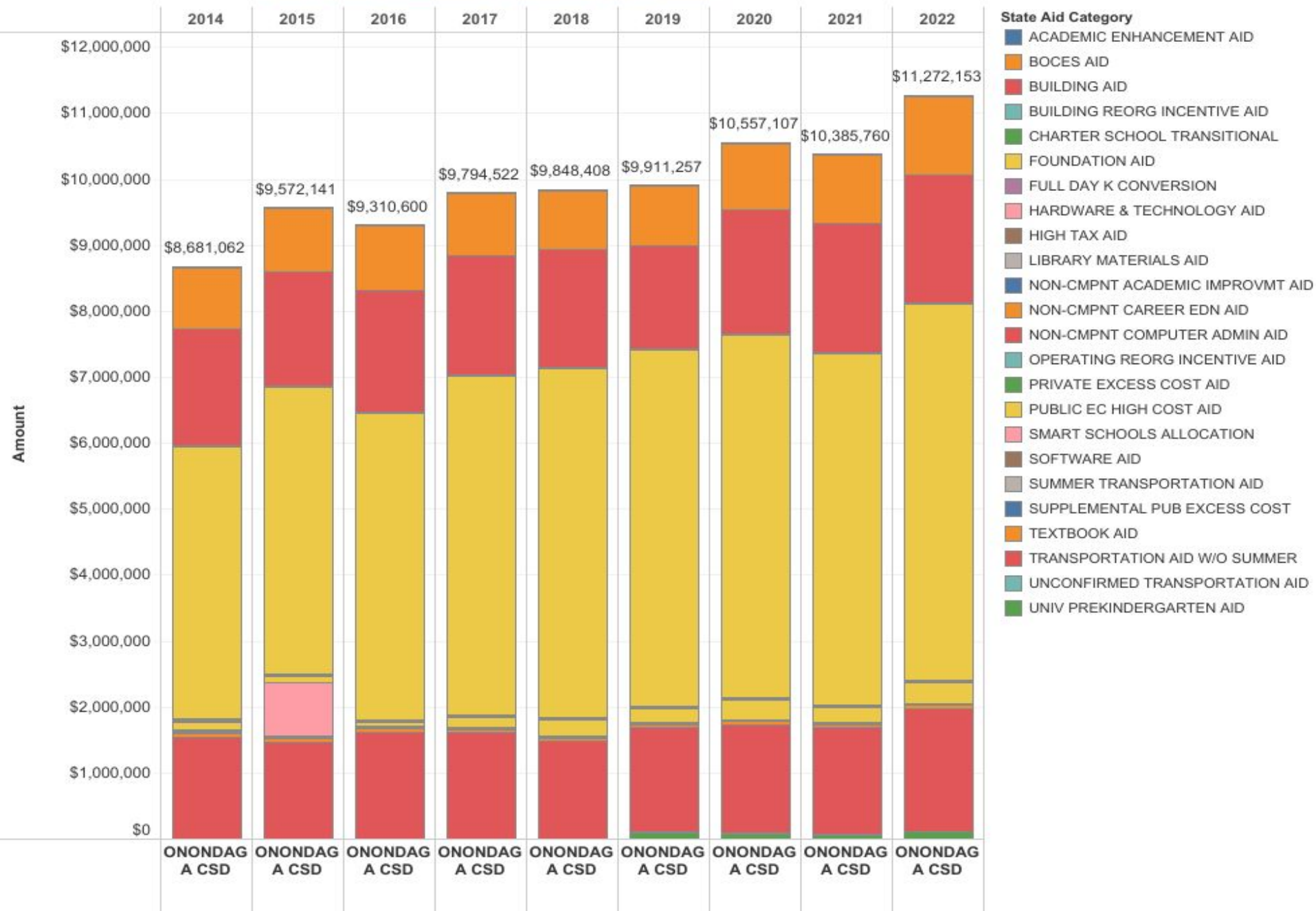
<u>State Aid</u>	<u>2020-21</u>	<u>2021-22 Proposed</u>	<u>\$ Change</u>
Foundation Aid	\$5,518,084	\$5,721,979*	\$203,895
BOCES	\$1,135,126	\$1,168,907	\$33,781
Building Aid	\$1,923,114	\$1,940,618	\$17,504
Transportation	\$1,776,467	\$1,872,661	\$96,194
Excess Cost	\$258,928	\$334,758	\$75,830
Software/Tech	<u>\$79,787</u>	<u>\$79,344</u>	-\$443
Total Aid	\$10,691,507	\$11,136,939	\$445,432

* Although the district saw an increase in Foundation Aid, it is actually only 92.4% of what is owed. If it was fully funded the district would have received \$6,192,361.

State Aid Breakdown

Note: 2014-16 Gap Elimination Adjustment has been netted from the Foundation Aid Amount

Source: May Aid Databases and Executive Budget Proposals



Federal Funding Grants

Federal Funds Grant Language

- The Federal American Rescue Plan Act (ARPA) will provide the state with \$8.99 billion in funding targeted for P-12 education. States are required to allocate at least 90% of their total funding (\$8.09 billion for New York) among school districts and charter schools based upon shares of Title 1 funding.
- States will allocate the remaining 10% (approximately \$900 million for New York) among a series of purposes. The budget applies some of this discretionary federal funding to bring the total direct ARP allocations to districts to \$8.2 billion statewide--these are shown at the bottom of the state aid run.
- The budget also includes language to require districts to reserve at least half their allocation and spend 12.5% of their allocation each year between 2021-22 and 2024-25, not including any spending from the remaining half (i.e., districts would not be able to spend more than 62.5% of their total allocation in a single year and would have to spend at least 12.5% each year).
- Funding is a one time allocation to be used over 4 years that will flow through the Special Aid Fund and not the General Fund. All funding must be applied for and approved by the State.
- The Aid Projections also included the Coronavirus Response and Relief Supplemental Appropriations Act amounts for ESSER II that was enacted on December 27, 2020. This money must be used within the next two years.

American Rescue Plan (ARPA) Grant Allocations

ARP Grant requires each district to use a minimum of 14.286% of the grant on Afterschool enrichment and 14.286% on Summer enrichment. The rest of the grant can be spent to address Learning Loss.

Total ARP Allocation	\$2,088,710.00
Min amount to use each year (12.5%)	\$261,088.75
Max amount to be used for only one year (62.5%)	\$1,305,443.75
Min amount used on Afterschool Enrichment (14.286%)	\$298,393.11
Min amount used on Summer Enrichment (14.286%)	\$298,393.11
Max amount to use on Learning Loss	\$1,491,923.78

Example:

Minimum Amount Required to be used on Summer Enrichment over 4 years:

Rockwell - \$82,278.81

Wheeler- \$78,041.27

JrSr HS- \$127,126.06

Budget Revenue Proposal 2021-2022

	2020-2021 Budget	2021-2022 Proposed Budget
Tax Levy	\$10,219,317	\$10,422,681
State Aid	\$10,691,507	\$11,136,939
Other Revenue	\$297,000	\$352,000
Reserves	\$665,000	\$600,000
Fund Balance	\$726,561	\$678,489
Total	\$22,599,385	\$23,190,109

Reserves and Fund Balance 2021-2022

Reserves	2019-20	2020-21	2021-22
Unemployment	\$50,000	\$75,000	0
ERS	\$340,000	\$350,000	\$350,000
TRS	NA	\$100,000	\$100,000
EBLAR	\$140,000	\$140,000	\$150,000
Fund Balance	\$637,455	\$726,561	\$678,489
Total	\$1,167,455	\$1,391,561	\$1,278,489

Budget Proposal 2021-2022

	2020-2021 Estimated Budget	2021-2022 Estimated Budget
Total Budget	\$22,599,385	\$23,190,109
Budget Percent Increase	2.6%	2.6%
Total Revenue	\$22,599,385	\$23,190,109
Budget Shortfall	\$0	\$0

Budget Development Factors

2021-2022 Allocation of Resources

- Student Enrollment and Staffing
- Building Needs and Requests
- State and Federal Mandates
 - ESSA (Every Student Succeeds Act) and Transparency Report
 - Individuals with Disability Education Act (IDEA)
 - English as a Second Language/English Language Learner (ESL/ELL)
- Inflation and allowable levy growth factor to calculate the tax levy: 1.0123% for the 2021-22. Inflation factor a decrease from the previous year, of 1.0181
- 2020-2021 Tax Cap was 1.58% with the district going out at 1.5%.
- The District Tax Cap for **2021-22** is **2.72%** with the district going out at **1.99%**.

Budget Development Factors

2021-2022 Allocation of Resources (continued)

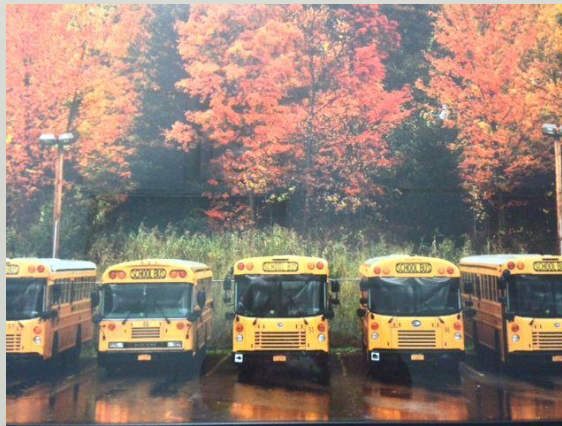
- Retirement System Rates have decreased slightly for 2021-22
 - TRS: Rate 9.7% (a slight increase from 20-21 rate of 9.53%)
 - ERS: Rate 18.6% (an increase from 20-21 of 16.2)
- Energy Services:
 - Natural Gas and Electricity are projected to increase
 - Tentatively budgeting 10% increase
- Health Insurance Projected to increase 5%
- Workers Compensation projected increase of 14.7%
- Liability Insurance increase tentatively will be 5%
- BOCES costs are anticipated to increase between 4% and 10% depending on the service.

Transportation Requests 2021-2022

- School bus replacements not to exceed estimated total;
 - 2- 72 passenger buses at an approximate cost of \$137,106.25 each
 - with drop down tire chains

Estimated Total

\$274,212.50



District Requests 2021-2022 Budget

Annual Technology Lease/ Purchase Replacement Plan

- 71 Desktops \$33,015
- 21 Laptops \$11,970
- 66 Chromebooks (replacements) \$15,180
- 126 Chromebooks (Additional) \$ 28,980
(Rockwell-30, Wheeler-26, JRSR-70)
- 6 Projectors/Smartboards \$12,912

<u>Estimated Total</u>	<u>\$102,057</u>
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Budget Vote 2021

May 18, 2021

Rockwell ES, Gymnasium 7:00 AM to 9:00 PM

Jr/Sr High School, Cafeteria Lobby 7:00 AM to 9:00 PM

- **In-Person Voting**
- COVID-19 Absentee Ballot Excuse
 - [Legislation](#)
 - Authorization to individuals to **request** and an absentee ballot for school elections for fear of contracting or spreading COVID-19
 - Legislation has not been delivered to the Governor, but is expected to be signed quickly

Next Steps...

Finalize....

- ~~District Expenditures~~
- ~~Staffing & Enrollment Finalization~~
- ~~2021-22 Tax Levy Finalization~~
- ~~BOCES Service Requests Finalization 4/15~~
- ~~Receive Approved NYS Budget, Aid Amounts and Federal Stimulus Amounts~~
- ~~Finalize State Revenue Projections~~
- ~~Finalization of the amount of reserves and appropriated fund balance to balance the projected budget~~
- BOE Approves Proposed 2021-2022 Budget

Important Dates

February 23	Board Meeting
March 1	Tax Cap Calculation due to OSC
March 10	Board Meeting
March 23	Board Meeting
April 6	Superintendent presents proposed budget to Board
	Adopts budget or delays to April 19;
April 19	Board Meeting - Superintendent presents: Proposed Budget 2021-2022 Board adopts BOCES Budget Due Date: Potential BOE Candidates Signatures to the District Clerk by 5:00 PM
May 4	Budget Hearing 6pm
May 18	Budget Vote 7:00 AM - 9:00 PM

